General Fund Budget – Lines 1 through 18

1. 2023-24 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I) = 21,823.2

2. Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)
   9/20/23 0.0 + 2/20/24 0.0 = 0.0

3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 21,823.2

4. Estimated 2023-24 weighted low enrollment and high enrollment.
   (from line 3) 21,823.2 x 0.035040 factor (from Table II) = 764.7

5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))
   A. (9/20/23 Contact Hrs 800.0 + 2/20/24 Contact Hrs 0.0) / 6 x 0.395 = 52.7
   B. (9/20/23 ELL Headcount 550 + 2/20/24 ELL Hdc 0) x .185 = 101.8
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/23 CTE contact hrs 5,150.0 + 2/20/24 contact hrs 0.0) / 6 x 0.5 = 429.2

7. Estimated 2023-24 At-Risk Student Weighting
   9/20/23 Free Lunch 2,000 + 2/20/24 Free Lunch 0 x 0.484 = 968.0

8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2) = 0.0

9. Estimated 2023-24 Transportation Weighting (Table III, Line 6) 3,157.836 x $5,088 = 620.6

10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 4,367,003 x $5,088 = 858.3

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 27,276,800 x $5,088 = 5,361.0

12. Estimated FHSU Math & Science Academy FTE enrollment = 0.0

13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4) = $448,000

14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 30,926.8 x $5,088 + 448000 = $157,803,558

15. Estimated Cost of Living weighting (Must have 31% LOB)
   (maximum allowed for this district) $11,046,249 x $5,088 = 2,171.0

16. Total General Fund Budget Authority including Cost of Living,
   33,097.8 x $5,088 + 448000 = $168,849,606

Local Option Budget – See Form 155

17. Estimated 2023-24 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed)
   (Lines 3 through 10 + 15 = 27736.8 x $5158 = $143066414 + 27,276,800 (Spec Ed) = $170,343,214

---

**TABLE I - KSA 72-5132**

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) **NO**

2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual) = 21,753.2

3. 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20. (Excludes Preschool-Aged At-Risk (4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.) 0.0 = 0.0

4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr Old) and Virtual) = 21,823.2

5. Estimated 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.) 0.0 = 0.0

6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 21,810.2

7. 2/20/23 Audited FTE enrollment of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.) 0.0 = 0.0
8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 21,753.2
9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 21,823.2
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 21,810.2
11. 3 YR AVG FTE*: (21,753.2 + 21,823.2 + 21,810.2) ÷ 3 = 0.0
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.
12. 2023-24 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG). = 21,823.2
13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 21,823.2

TABLE II - Low and High Enrollment Weighting (KSA 72-5149)

<table>
<thead>
<tr>
<th>Enrollment of District</th>
<th>Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 99.9</td>
<td>1.014331</td>
</tr>
<tr>
<td>100 - 299.9</td>
<td>([7337 - 9.655 (E - 100)]÷3642.4) × -1</td>
</tr>
<tr>
<td>300 - 1,621.9</td>
<td>([5406 - 1.237500 (E - 300)]÷3642.4) × -1</td>
</tr>
<tr>
<td>1622 and over</td>
<td>0.03504</td>
</tr>
</tbody>
</table>

E is the Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)
\([5406 - 1.237500 \times 954.0 - 300)]÷3642.4\) × -1
\([5406 - 1.237500 \times 654.0)]÷3642.4\) × -1
\([5406 - 1.237500 \times 809.325)]÷3642.4\) × -1
1.261991 × -1
0.261991

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2023. = 91.0
2. All public pupils transported or for whom transportation is being made available 9-20-2023 who reside in the district 2.5 miles or more (Estimated) 4,700.0 × 2-20-24 0.0 = 4,700.0
3. Index of density = Line 2 4,700.0 divided by Line 1 91.0 = 51,648
4. Using index of density (Line 3), determine Per Capita Allowance. = $550
Factor A [BASE Change] 1.2216
Factor B [Transported Students times Per Capita Allowance] $2,585,000
Factor C [Factor B times Constant] $2,585,000
Factor D [Factor C times Factor A] $3,157,836
6. 2023-24 Trans. State Aid = 3,157,836 (to Line 9, Page 1) = 3,157,836

TABLE IV - Virtual State Aid (KSA 72-3715)

1. Estimated 9/20/23 FTE enrollment for full-time students enrolled in virtual programs. 75.0 X $5,600 = 420,000
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs. 10.0 X $2,800 = 28,000
3. Estimated Virtual Credits* (20 years and older as of 9/20/23) 0.00 X $709 = 0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23) 0.00 X $709 = 0
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4) = $448,000

"Virtual School" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.
1. Estimated 2023-24 Free Lunch Percentage (1B divided by 1A) = 8.79%

A. 9/20/23 + 2/20/24 Headcount (from Open page) = 22,750
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page) = 2,000

2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8) = 0.0

A. USD Level (i or ii) = 0.0
   i. High-Density At-Risk >= 50% (1B times 10.5%) = 0.0
   ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7) = 0.0
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet*** = 0.0

1. Estimated 2023-24 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] = 968.0
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = 0.0
3. Estimated 2023-24 At-Risk State Foundation Aid [ (Line 1 + Line 2) X $5088 ] = 968.0 X $5,088 = $4,925,184

Page 1 Footnotes:
(a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 800.0 ÷ 6 x 0.395 = 52.6667 [Form 150 Line 5]
(b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and multiplying by factor of 0.185. Total headcount 550 x 0.185 = 101.7500 [Form 150 Line 5]
(c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 5,150.0 ÷ 6 = 858.3333 [Form 150 Line 6]
(e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
(f) Comes from form 118 (line 20).
(NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

Qualifying for the 3yr Average ( Goes to Table I )
1. Did the district receive Federal Impact Aid? = NO
2. Did the district have a military dependent student enrolled during the 2022-2023 school year? = NO
3. Did the district decline in enrollment for 2022-2023 school year compared to the 2021-2022 school year? = YES

Qualifying for Military Provision for 2/20 weightings
Is the 2/20/24 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/23 Est. FTE Enrollment 22,250.0 = NO